

Chart of Accounts for  
**Fire Protection Districts**

**effective January 1, 2013**



### BEGINNING CASH AND INVESTMENTS

The amounts of cash and investments available at the beginning of the year. The distinction between reserved and unreserved fund balances is required.

**308.1X**

**Reserved**

The amounts of cash and investments not available for spending at the beginning of the year due to the restrictions imposed on them by external parties (e.g., grantors, creditors, etc.) and/or due to internal commitments. Internally *committed* resources are resources with limitations imposed by the highest level of government (i.e., board of commissioners) through a formal action (resolution) that require a similar formal action on the same level to remove them. Limitations resulting from intended use (informal action) by either legislators or managers are not sufficient to classify the resources as reserved. These resources should be reported as *unreserved*.

**308.8X**

**Unreserved**

The amounts of cash and investments without any limitations on their use and resources with informal limitations placed on them by either legislators or managers.

### TAXES

These accounts should include only taxes authorized by the state statutes and levied by the fire districts. The district's share of state or other local governments' taxes should be coded to 332.XX.XX, 335.XX.XX, 336.XX.XX or 337.XX.XX. Use 359.XX for penalties and 361.4X for interests on delinquent taxes.

**311.1X**

**Real and Personal Property Tax**

Include real and personal property tax (RCW 84.56.230), emergency medical services (RCW 84.52.069) and deferred property tax (RCW 84.38.120), proceeds from sale of tax title property.

**311.2X**

**Diverted County Road Property Tax**

RCW 36.33.220, RCW 36.82.040

**317.2X**

**Leasehold Excise Tax**

Taxes on property owned by state or local governments and leased to private parties. RCW 82.29A.090

**317.4X**

**Timber Excise Tax**

County-levied tax on timber harvested from privately and publicly owned land.

### LICENSES AND PERMITS

**321.3X**

**Business Licenses and Permits**

**322.9X**

**Non-Business Licenses and Permits**

Example: burning permits, etc.

## INTERGOVERNMENTAL REVENUES

Include grants, entitlements, shared revenues and payments for goods and services provided by one government to another. Private contributions are recorded in account 367.XX and intergovernmental loans are recorded in 391.8X.

## 331.XX.XX

### Direct Federal Grants

Cash or other assets furnished by the federal government under contractual arrangements that provide assistance.

Federal aid is typically provided in the form of grants, loans, loan subsidies, and non-cash assistance such as supplies, equipment, real property, and commodities.

Direct federal grants are distinguished from indirect grants by the fact that direct grants are received from a federal department or agency without passing through an intermediary state or local government or other nonfederal agency. All direct federal grants should be coded using this account number.

Program income – Some recipients of grants may earn program income while conducting grant-related activities. Program income revenues should be recorded under the same code of the grant generating this income. Unless otherwise specified in a grant agreement or regulations, interest earned on a cash advance or idle grant funds is not considered program income – this interest should be coded under the BARS account 361.XX. Federal loans are recorded in account 391.8X.

Caution: If a district expends \$500,000 or more in federal awards in a year, the district must contact the State Auditor' Office and arrange for a *single audit* under OMB Circular A-133. Further, the district must submit its single audit reporting package to the federal government within nine months after the end of your fiscal year. All governments that need a single audit must prepare financial statements even if they are not otherwise required to under the BARS Manual. However, if the district's total federal expenditures for the year are limited to one federal program, the district may qualify for a *program specific audit* and may be able to substitute Schedule 16 as its financial statements. The district should consult with its regional audit team if it qualifies for a program specific audit.

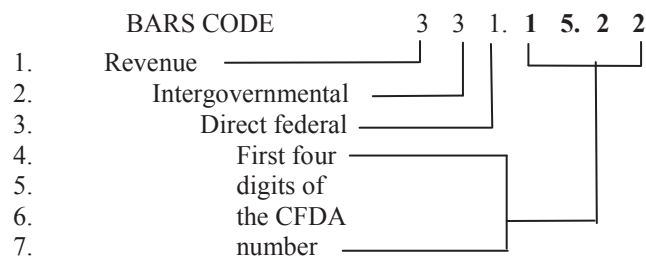
### Coding Instructions

The following coding procedures apply to federal grant moneys. They apply whether such arrangements are called *awards, grants, block grants, subsidies, programs, cost reimbursements, contracts, or agreements*. The coding does not apply to entitlements and shared revenues.

Most agreements with federal agencies include references to the funding program in the first few paragraphs of the agreement. The exact title of the funding program is what you need to find the catalog number.

Grants from federal agencies should be coded using the first four digits of the grant's CFDA number.

Example: A district receives a direct federal grant. The title of the grant is Community and Rural Fire Assistance awarded by the U.S. Department of Interior. The CFDA number is 15.228. The BARS code for this grant is 331.15.22



|           |  |
|-----------|--|
| 332.15.60 | <p><b><u>Payment In-Lieu of Tax</u></b><br/> <u>U.S. Department of the Interior, U.S. Fish and Wildlife Service</u></p> <p>Funds are paid to the county and are further distributed by it on a proportional basis to those units of local government which have wildlife refuge lands and waters administered by the Secretary of the Interior. Payments are made to those local governments which have incurred a loss or reduction of real property tax revenue due to the existence of the wildlife refuge lands. (Refuge Revenue Sharing Act, as amended Title 16, USC, Section 715s.). Do not report these payments on the Schedule of Expenditures of Federal Awards (Schedule 16).</p>  |
| 332.21.10 | <p><b><u>COBRA Payroll Tax Credit</u></b></p> <p>Payments related to COBRA health benefits for eligible former employees whose 35 percent contribution is considered a full payment and the employer is entitled to credit for the remaining 65 percent of coverage. These payments are not considered grants and are not subject to Schedule 16 requirements.</p>   |
| 332.21.20 | <p><b><u>ARRA Bonds Interest Subsidy Payment</u></b><br/> <u>U.S. Department of Treasury, Internal Revenue Service</u></p> <p>Use this account for a direct federal subsidy payment for a portion of the borrowing cost related to Build America, Clean Renewable Energy, Qualified Energy Conservation, Recovery Zone Economic Development, and other ARRA bonds. These payments are not considered a federal award subject to OMB Circular A-133 and should not be reported on the Schedule of Expenditures of Federal Awards (Schedule 16).</p>   |
| 332.93.10 | <p><b><u>Medicare Retiree Drug Subsidy (RDS)</u></b><br/> <u>U.S. Department of Health and Human Services – Center for Medicare and Medicaid Services</u></p> <p>Payments made to participating governments to subsidize the cost of prescription drug benefits for retirees under the Medicare program (not Medicaid). As of the date of this BARS publication, these payments are not considered a federal award subject to OMB Circular A-133. Do not report these payments on the Schedule of Expenditures of Federal Awards (Schedule 16).</p>  |
| 333.XX.XX | <p><b><u>Indirect Federal Grants</u></b></p> <p>Indirect federal grants are distinguished from direct grants by the fact that they are passed through one or more intermediary governments or nonfederal agencies (including Indian tribes) before reaching the district. For further coding instructions call the SAO.</p> <p>Federal aid is typically provided in the form of grants, loans, loan subsidies, and non-cash assistance such as supplies, equipment, real property, and commodities.</p> <p>Program income – Some recipients of grants may earn program income while conducting grant-related activities. Program income revenues should be recorded under the same code of the grant generating this income.</p> <p>Unless otherwise specified in a grant agreement or regulations, interest earned on a cash advance or idle grant funds is not considered program income – this interest should be coded under the BARS account 361.XX.</p> <p>See direct federal grants (331.XX.XX) for coding instructions. Make sure to use 333.XX.XX instead of 331.XX.XX if the federal grant is indirect.</p> <p>Example: A district receives a federal grant <u>indirectly</u> through a state agency. The title of the grant is State Domestic Preparedness Equipment Support awarded by the U.S. Department of Homeland Security and received by the district through the county. The CFDA number is 45.310. The BARS code for this grant is 333.45.31.</p> <div style="text-align: right; margin-top: 20px;"> <p>BARS CODE                      3   3   3.   4 5. 3 1</p> <pre> graph LR     R1[1. Revenue] --- D3_1[3]     R2[2. Intergovernmental] --- D3_2[3]     R3[3. Indirect Federal] --- D3_3[3]     R4[4. First four digits of the CFDA number] --- D4[4]     R5[5. ] --- D5[5]     R6[6. ] --- D3_4[3]     R7[7. ] --- D1[1]     D3_1 --- D3_2     D3_2 --- D3_3     D3_3 --- D3_4     D3_4 --- D4     D4 --- D5     D5 --- D3_4     D3_4 --- D1 </pre> </div> |

## 334.XX.XX

## State Grants

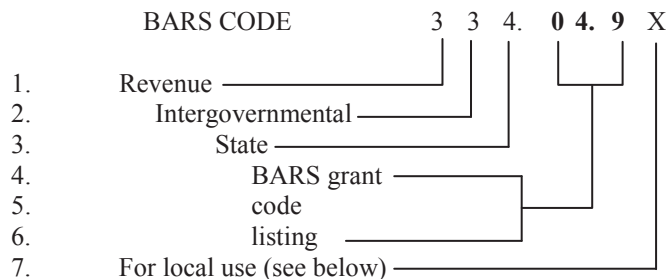
Cash or other assets furnished by the state government to districts directly or indirectly, through another local government, under contractual arrangements that provide aid to the district. Do not confuse state grants with grants received from the state but originating with the federal government; when the state is acting as an agent of the federal government, the grants should be classified as indirect federal grants, account 333.XX.XX.

### Coding Instructions

The following coding procedures apply to all state grant money. They apply whether such arrangements are called awards, grants, block grants, subsidies, programs, cost reimbursements, contracts, or agreements.

Code state grants by the state agency that provides the grant using the three-digit code listed below.

Example: A district receives a state grant from the Department of Health.



If more than one grant is received from the same agency, use the seventh digit (shown by "X") to distinguish them. The district may also use the seventh digit to distinguish different program years of the same grant, etc.

**STATE AGENCIES** (For a complete list of state agencies, see the GAAP or Cash Basis BARS Manual, Part 1, Chapter 3.)

|       |  |
|-------|--|
| 01.3X | State Patrol   |
| 01.8X | Military Department                                  |
| 02.1X | Department of Agriculture                            |
| 02.3X | Department of Natural Resources                      |
| 03.1X | Department of Ecology                                |
| 04.9X | Department of Health                                 |
| 06.9X | Board of Volunteer Firefighters and Reserve Officers |

**335.00.91**

## PUD Privilege Tax

State distribution of excise taxes collected from public utility districts, which operate facilities for generating, distributing or selling electrical energy. The distribution to local governments is based on gross revenues from sales within each county and on the locations of generating facilities. (RCW 54.28.020 and RCW 54.28.090) County treasurer collections from the state are distributed per RCW 54.28.090.

**335.02.32**

## DNR Other Trust 2

Include revenue from counties' share of proceeds from leases and sales of products, other than timber from state forestlands managed by the Department of Natural Resources. The county should prorate and distribute the money to other funds in the same manner as general taxes are paid and distributed that year. RCW 79.64.110

**335.02.33**

## DNR Timber Trust 2

Include revenue from counties' share of proceeds from sale of timber from state forestlands managed by the Department of Natural Resources. The county should prorate and distribute the money to other funds in the same manner as general taxes are paid and distributed that year. RCW 79.64.110

|           |  |       |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
|-----------|--|-------|---|---|---|---|---|---|---|---|---|----|---------|-------|--|--|--|--|--|--|--|----|-------------------|-------|--|--|--|--|--|--|--|----|----------------|-------|--|--|--|--|--|--|--|----|----------------|-------|--|--|--|--|--|--|--|----|-------------|--|--|--|--|--|--|--|--|----|---------------|--|--|--|--|--|--|--|--|----|-------------|--|--|--|--|--|--|--|--|
| 336.02.51 | <p><b><u>Payment In-Lieu of Taxes – Game Lands.</u></b><br/>Include the Department of Fish and Wildlife payments to counties in lieu of real property taxes on the game lands. RCW 77.12.203</p>   |       |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 337.XX.XX | <p><b><u>Interlocal Grants, Entitlements and Impact Payments</u></b></p> <p>Cash or other assets furnished by local governments to the district, other than for services rendered or goods provided. Use 367.XX for contributions from private sources.</p> <p>Do not confuse interlocal grants with grants received from another local government but originating from the federal or state government. These grants should be coded as 333.XX.XX or 334.XX.XX.</p> <p>Interlocal revenues should be coded as to source, with the district assigning codes .07.00 through .09.99 in the fourth and subsequent digits of the account number.</p>   |       |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 339.XX.XX | <p><b><u>American Recovery and Reinvestment Act (ARRA) Grants</u></b></p> <p>Use this account to record ARRA grants. Include here all operating and capital related grants. Continue to use account codes 331.XX.XX and 333.XX.XX for federal revenues that are <u>not</u> part of the Recovery Act.</p> <p>Use the following elements for direct and indirect grants:</p> <p>339.1X.XX for direct stimulus grants, and<br/>339.2X.XX for indirect stimulus grants.</p> <p>Grant revenues will be coded using the <u>first</u> three digits of grant’s Catalog of Federal Domestic Assistance (CFDA) number.</p> <p>Example: A district receives a <u>direct</u> federal stimulus grant. The CFDA number is 17.235 (Senior Community Service Employment Program). Therefore, the BARS code for this grant is 339.11.72.</p> <div><p style="text-align: center;">BARS CODE</p><table><tr><td></td><td></td><td></td><td style="text-align: center;">3</td><td style="text-align: center;">3</td><td style="text-align: center;">9</td><td style="text-align: center;">1</td><td style="text-align: center;">1</td><td style="text-align: center;">7</td><td style="text-align: center;">2</td></tr><tr><td>1.</td><td>Revenue</td><td>_____</td><td> </td><td> </td><td> </td><td> </td><td colspan="3"> </td></tr><tr><td>2.</td><td>Intergovernmental</td><td>_____</td><td> </td><td> </td><td> </td><td> </td><td colspan="3"> </td></tr><tr><td>3.</td><td>Stimulus grant</td><td>_____</td><td> </td><td> </td><td> </td><td> </td><td colspan="3"> </td></tr><tr><td>4.</td><td>Direct federal</td><td>_____</td><td> </td><td> </td><td> </td><td> </td><td colspan="3"> </td></tr><tr><td>5.</td><td>First three</td><td></td><td colspan="3"> </td><td colspan="4"> </td></tr><tr><td>6.</td><td>digits of the</td><td></td><td colspan="3"> </td><td colspan="4"> </td></tr><tr><td>7.</td><td>CFDA number</td><td></td><td colspan="3"> </td><td colspan="4"> </td></tr></table></div> <p>The same grant, if received <u>indirectly</u>, should be coded 339.21.72.</p> |       |   |   | 3 | 3 | 9 | 1 | 1 | 7 | 2 | 1. | Revenue | _____ |  |  |  |  |  |  |  | 2. | Intergovernmental | _____ |  |  |  |  |  |  |  | 3. | Stimulus grant | _____ |  |  |  |  |  |  |  | 4. | Direct federal | _____ |  |  |  |  |  |  |  | 5. | First three |  |  |  |  |  |  |  |  | 6. | digits of the |  |  |  |  |  |  |  |  | 7. | CFDA number |  |  |  |  |  |  |  |  |
|           |  |       | 3 | 3 | 9 | 1 | 1 | 7 | 2 |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 1.        | Revenue  | _____ |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 2.        | Intergovernmental  | _____ |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 3.        | Stimulus grant   | _____ |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 4.        | Direct federal   | _____ |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 5.        | First three  |       |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 6.        | digits of the  |       |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |
| 7.        | CFDA number  |       |   |   |   |   |   |   |   |   |   |    |         |       |  |  |  |  |  |  |  |    |                   |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |                |       |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |    |               |  |  |  |  |  |  |  |  |    |             |  |  |  |  |  |  |  |  |

**CHARGES FOR GOODS AND SERVICES**

Fees and charges for goods and services rendered. State or local sales tax collected on those items should be posted to account 386.XX and remitted to an appropriate state agency or municipality.

|               |  |
|---------------|--|
| <b>341.43</b> | <b><u>Budgeting and Accounting Services</u></b><br>Include intergovernmental revenues.   |
| <b>341.7X</b> | <b><u>Sales of Merchandise</u></b><br>Include sales to other governments or private parties. Also include concession sales and vending machine proceeds.   |
| <b>341.81</b> | <b><u>Data/Word Processing, Printing, and Other Duplication Services</u></b><br>Include intergovernmental revenues.  |
| <b>342.21</b> | <b><u>Fire Protection and Emergency Medical Services</u></b><br>Include all service charges related to fire protection and emergency medical activities. For benefit charges use account 342.25. |
| <b>342.25</b> | <b><u>Benefit Charges</u></b><br>Include benefit charge or personal property and improvements on real property authorized by Chapter 52.18 RCW.  |
| <b>342.4X</b> | <b><u>Protective Inspection Services</u></b><br>Fees for inspection services (for a fee for license or permit use account 322.XX).   |
| <b>342.5X</b> | <b><u>Disaster Preparation Services</u></b><br>Include fees for assistance in preparation for, response to, and recovery from disaster.  |
| <b>342.6X</b> | <b><u>Ambulance Services</u></b><br>Fees for transportation sick and injured.  |
| <b>342.6X</b> | <b><u>Communication Services</u></b><br>Include charges for dispatch and other communication services.   |
| <b>344.3X</b> | <b><u>Repair Services</u></b><br>Include revenues of mechanical shops, except parts. Include revenues from maintenance and repair services provided to other districts and private parties.      |
| <b>344.4X</b> | <b><u>Sales of Parts</u></b><br>Use for items used to repair or maintain vehicles and other equipment.   |
| <b>344.5X</b> | <b><u>Sales of Fuel</u></b>  |

**FINES AND PENALTIES**

|               |  |
|---------------|--|
| <b>359.XX</b> | <b><u>Miscellaneous Fines and Penalties</u></b><br>Include money received from air pollution control authorities that was collected on behalf of fire districts for illegal burning. |
|---------------|--|



| MISCELLANEOUS REVENUES |   |
|------------------------|---|
| 361.1X                 | <b><u>Investment Interest</u></b><br>Include interest earnings collected on investments held/sold (net of investment service fees), arbitrage interest, investment service fees.                                    |
| 361.3X                 | <b><u>Gains (Losses) on Investments</u></b>   |
| 361.4X                 | <b><u>Other Interest</u></b><br>Interest received on contracts, notes, taxes, loans, accounts receivable, etc. Include interest on delinquent taxes.  |
| 362.1X                 | <b><u>Equipment and Vehicle Rentals (Short-Term)</u></b><br>Include rentals at hourly, daily or weekly rates.   |
| 362.2X                 | <b><u>Equipment and Vehicle Leases (Long-Term)</u></b><br>Include leases at monthly or annual rates.  |
| 362.4X                 | <b><u>Space and Facilities Rentals (Short-Term)</u></b><br>Include rentals at hourly, daily or weekly rates.  |
| 362.5X                 | <b><u>Space and Facilities Leases (Long-Term)</u></b><br>Leases at monthly or annual rates  |
| 362.9X                 | <b><u>Other Rents and Leases Charges</u></b><br>Include royalties for property use.   |
| 367.XX                 | <b><u>Contributions and Donations from Private Sources</u></b><br>Include gifts, pledges, grants and bequests <u>only</u> from private sources.   |
| 369.1X                 | <b><u>Sales of Scrap or Junk</u></b>  |
| 369.2X                 | <b><u>Unclaimed Money and Proceeds from Sales of Unclaimed Property</u></b><br>Include sale of intangible property, unclaimed for more than two years (RCW 63.29.130).  |
| 369.4X                 | <b><u>Judgments and Settlements</u></b><br>Include revenue from claims determined by legal judgment or mutual consent. Include liquidated damages. See 395.XX and 398.XX for claims related to insurable losses.    |
| 369.8X                 | <b><u>Cash Adjustments</u></b><br>Include cashier's overages or shortages, foreign currency exchange adjustments, etc.  |
| 369.9X                 | <b><u>Other</u></b><br>This account should be used only for <u>immaterial</u> miscellaneous items. It is required that the districts code all revenues to appropriate revenue categories in this chart of accounts. |

## **NONREVENUES**

Include receipts, which do not meet revenue criteria. Unless specifically prescribed by the BARS manual, element, subelement, object and subobject codes may be assigned locally.

|               |   |
|---------------|---|
| <b>381.1X</b> | <b><u>Interfund Loans Received</u></b>  |
| <b>381.2X</b> | <b><u>Interfund Loan Repayment Received</u></b><br>Do not include interfund receipts for services, materials or equipment properly included in other revenue accounts.  |
| <b>386.XX</b> | <b><u>Agency Type Deposits</u></b><br>Include amounts collected on behalf of state or other municipality. Example: sales and leasehold excise taxes, etc. Use account 586.XX.00 when remitting those amounts to appropriate state agency or local government.                               |
| <b>388.XX</b> | <b><u>Prior Period(s) Adjustment(s)</u></b><br>This account should be used only for material errors in prior periods that would distort current operations. The correction of minor errors should be posted to 369.9X.  |
| <b>389.XX</b> | <b><u>Other Nonrevenues</u></b><br>Subdivide this account as necessary to identify nonrevenue receipts which are not includable in accounts 381.XX through 388.XX. This account may also be used for receipt of refunds and canceled warrants pending their credit to expenditure accounts. |

| OTHER FINANCING SOURCES |   |
|-------------------------|---|
| 391.1X                  | <p><b><u>General Obligation Bond Proceeds</u></b><br/> Include the <b>face</b> amount of general long-term debt. If the debt was issued at premium or discount use accounts 392.XX for the premium and 596.XX.XX for the discounts. Use 592.XX.XX for debt service cost.</p>  |
| 391.5X                  | <b><u>Capital Leases/Installment Purchases Proceeds</u></b>   |
| 391.6X                  | <b><u>Proceeds from Anticipation Notes/Warrants</u></b>   |
| 391.7X                  | <b><u>Other Note Proceeds</u></b>   |
| 391.8X                  | <b><u>Intergovernmental Loan Proceeds</u></b>   |
| 391.9X                  | <p><b><u>Proceeds from Other Debt</u></b><br/> Include short and long-term debt. Also include proceeds related to the LOCAL program. The district has to recognize the debt proceeds regardless if the cash was received or retained by the State Treasurer and used for the payment of a capital asset.</p>  |
| 392.XX                  | <b><u>Premium on Bonds Sold</u></b>   |
| 393.XX                  | <b><u>Proceeds from Refunding Debt</u></b>  |
| 395.1X                  | <p><b><u>Proceeds from Sales of Capital Assets</u></b><br/> Example: real estate (land and buildings), equipment, street vacations, timber sales, etc.</p>  |
| 395.2X                  | <p><b><u>Compensation for Loss/Impairment of Capital Assets</u></b><br/> Include insurance and other recoveries for damaged, destroyed, stolen, or lost governmental capital assets.</p>  |
| 397.XX                  | <p><b><u>Transfers-In</u></b><br/> Include all routine or regular interfund transfers-in. The disbursing fund will use account code 597.XX.00.</p>  |
| 398.XX                  | <p><b><u>Insurance Recoveries</u></b><br/> Include all (other than capital assets related) insurance recoveries from other governments and private sources. Insurance recoveries associated with capital assets should be accounted in 395.2X. Insurance recoveries should be reported net of related losses.</p> <p>Experience rating credits and other rebates should be accounted for as reimbursements.</p> |

| ENDING CASH AND INVESTMENTS  |   |
|--|---|
| Amounts of cash and investments that have been not spent at the end of fiscal year. The distinction between reserved and unreserved fund balances is <u>required</u> . The details of reserved amounts must be disclosed in the notes to financial statements. |   |
| 508.1X   | <p><b><u>Reserved</u></b><br/> The amounts of cash and investments not available for appropriation due to the restrictions imposed on them by external parties (e.g., grantors, creditors, etc.) and/or due to internal commitments. Internally <i>committed</i> resources are resources with limitations imposed by the highest level of government (i.e., board of commissioners) through a formal action ( resolution) that require a similar formal action on the same level to remove them. Limitations resulting from intended use (informal action) by either legislators or managers are not sufficient to classify the resources as reserved. These resources should be reported as <i>unreserved</i>.</p> |
| 508.8X   | <p><b><u>Unreserved</u></b><br/> The amounts of cash and investments without any limitations on their use and resources with informal limitations placed on them by either legislators or managers.</p>   |

**OPERATING EXPENDITURES****522.1X****Administration**

Activities of management and administrative support staff not directly associated with a specific service function listed below. Include costs such as management and support staff salaries, office supplies and equipment, legal fees, information technology, civil service and disability programs, dues to professional organizations, charges related to elections, etc. Include commissioners' salaries and other expenditures related to legislative activities. Include expenditures related to the general accounting, independent audit (payments to the State Auditor), budgeting, tax administration and other fiduciary services. Include all payments related to the retirees. These payments should include pension, medical long-term care, death and other benefits. Similar payments to the current employees should be coded in their functional areas. This account should also include any costs related to administration of retirees' benefits. This account should be used for refunds of pension savings to terminated employees. All other payments related to leaving/terminated employees should be coded to functional areas of their employment. The communication cost, except for routine business matters, should be allocated to appropriate categories below.

**522.2X****Fire Suppression and Emergency Medical Services**

Activities dedicated to putting fires out and providing medical emergency aid. This category includes, but is not limited to, pre-fire planning, fire fighting, business inspections, emergency medical aid to injured and sick, dispatch payments to vendors, purchase of fire suppression and medical supplies and minor equipment, etc. Also include responding to wild fires.

**522.3X****Fire Prevention and Investigation**

Activities designed to aid in the prevention of fires. Investigation is of a preventative nature even if after-the-fact, in that it gathers data used to prevent further occurrences. It includes but is not limited to public education, code enforcement, and investigation.

**522.41****Training Provided to External Parties**

Include fire cadets program, CPR/First Aid training, etc.

**522.45****Training Obtained by Employees****522.5X****Facilities**

Rent, repairs, insurance, operation and maintenance of fire station and other buildings related to fire and emergency medical services. Use 594.XX.XX for capital outlays and 591-592.XX.XX for capital lease payments. Exclude vehicles and equipment maintenance – use 522.6X.XX.

**522.6X****Vehicles and Equipment Maintenance**

Activities associated with maintenance and repair of emergency vehicles and related equipment. Include expenses related to repairs of the vehicles and equipment for other governments.

**522.7X****Ambulance Services**

Expenditures related to transporting sick and injured. Use this account when the services are either contracted or performed by governments' own personnel.

|        |   |
|--------|---|
|        | <p><b><u>Disaster Services</u></b><br/>Activities related to the preparation for, response to, and recovery from <b>disasters</b> excluding responding to fires. For fire (including wild fires) use code 522.XX.XX. Disaster is an event that causes serious loss, distraction, hardship, or death. Disaster does not include an incident that requires a normal police, coroner, fire, rescue, emergency medical services, utility or public work response.</p> |
| 525.1X | <p><b><u>Administration</u></b><br/>Activities of management and administrative support staff not directly associated with a specific service function listed below (example: fiscal, supervisory personnel, etc.).</p>   |
| 525.2X | <p><b><u>Disaster Response</u></b><br/>Include expenditures related to ongoing search and rescue activities.</p>  |
| 525.3X | <p><b><u>Disaster Recovery</u></b></p>  |
| 525.5X | <p><b><u>Facilities</u></b><br/>Rent, repair, operation and maintenance of buildings and equipment related to disaster services. Use 594.XX.XX for capital outlays and 591-592.XX.XX for capital lease payments.</p>  |
| 525.6X | <p><b><u>Disaster Preparedness</u></b><br/>Include costs related to training, mitigation, prevention to lessen the impact of disaster, etc.</p>   |
| 528.XX | <p><b><u>Dispatch Services</u></b><br/>This account should be used ONLY by governments that run by themselves or with other governments a dispatch center. The vendor payments for contracted dispatch services should be accounted for in the account 522.2X.XX.</p>   |

| <b>NONEXPENDITURES</b>  |   |
|---|---|
| Include disbursements, which do not meet the expenditures criteria. |   |
| 581.1X  | <p><b><u>Interfund Loans</u></b><br/>Include loans made to other funds. Use object 00 with this code.</p>   |
| 581.2X  | <p><b><u>Interfund Loan Repayments</u></b><br/>Do not include interfund payments for services, materials or equipment properly included in other expenditure accounts. Use object 00 with this code.</p>  |
| 586.XX  | <p><b><u>Agency Type Disbursements</u></b><br/>Example: sales and use tax. Unless specifically prescribed by the BARS manual, element and subelement codes may be assigned locally. Use object 00 with this code.</p>   |
| 588.XX  | <p><b><u>Prior Year(s) Adjustment(s)</u></b><br/>This account should be used only for material errors in prior periods that would distort current operations. It should never be used for refunds, which should be posted to the revenue account. The correction of minor errors should be posted to appropriate expenditure account. Use object 00 with this code.</p>   |
| 589.XX  | <p><b><u>Other Nonexpenditures</u></b><br/>Use this account for all other nonexpenditure transactions not includable in other specific 580.XX accounts. This account may also be used for refunds of revenues collected in error pending their posting to a revenue account. Use object 00 with this code. Example:</p> <ul style="list-style-type: none"> <li>• Disbursement of moneys out of a suspense fund.</li> <li>• Disbursement of unidentified moneys pending identification and ultimate distribution.</li> </ul> <p>Normally use 591.XX.XX, 592.XX.XX and 599.XX.XX for the remittance of money to fiscal agents for the redemption of bond principal and payment of interest.</p> |

## DEBT PAYMENTS/CAPITAL OUTLAYS AND TRANSFER-OUT

|         |  |
|---------|--|
| 591. __ | <p><b><u>Redemption of Debt</u></b><br/> Include short and long-term debt. See the table following this chart for element/subelement coding instructions. Use object 70 with this code.</p>  |
| 592. __ | <p><b><u>Interest and Other Debt Service Costs</u></b><br/> Also include interest on interfund loans (for interfund principal payment use 581.XX.XX). See the table following this chart for element/subelement coding instructions. Use object 80 with this code.</p>   |
| 593. __ | <p><b><u>Advance Refunding Escrow</u></b><br/> Include payments made to an escrow agent from sources other than refunding debt proceeds. See the table following this chart for element/subelement coding instructions. Use object 70 with this code.</p>  |
| 594. __ | <p><b><u>Capital Expenditures</u></b><br/> Use this account for all capital outlays. When construction or capital improvements are made with a district's own employees and materials, use the appropriate salary, benefit, and supply objects (i.e., .10, .20, .30, etc.). Otherwise, use object 60. See the table following this chart for element/subelement coding instructions.</p> <p>Use this account for expenditures for capital assets purchased through the LOCAL program even if the debt proceeds for this purchase were distributed by the State Treasurer directly to a vendor.</p> |
| 596. __ | <p><b><u>Issuance Discount on Long-Term Debt</u></b><br/> The reduction of the face value of the debt over the amount received from its sale (excluding interest and issuance cost). Use object 70 with this code.</p>   |
| 597. __ | <p><b><u>Transfers-Out</u></b><br/> Include all routine or regular interfund transfers-out. The fund receiving the transfers-in will use account code 397.XX. See the table following this chart for element/subelement coding instructions. Use object 00 with this code.</p>   |
| 599. __ | <p><b><u>Payments to Refunded Debt Escrow Agent</u></b><br/> Payments to an escrow agent from refunding debt proceeds that are to be placed in irrevocable trust. See the table following this chart for element/subelement coding instructions. Use object 70 with this code.</p>   |

The element/subelement digit should indicate the purpose of the district's capital or debt expenditures. Choose one of the following numbers to properly complete the BARS code:

|    |   |
|----|---|
| 22 | Fire Suppression and Emergency Medical Services |
| 25 | Disaster Services                               |
| 28 | Dispatch Services                               |

### **Classification of Expenditures by Object/Subobject**

**ONLY THE OBJECT (FIRST DIGIT) IS REQUIRED FOR REPORTING PURPOSES. THE SUBOBJECT (SECOND DIGIT) IS OPTIONAL FOR ACCOUNTING/MANAGERIAL PURPOSES.**

**OBJECT** As used in expenditure classification, this term applies to character and type of items purchased or services obtained rather than to the purpose of the expenditure.

Coding example:

|  |           |
|--|-----------|
| Professional services purchased for fire investigation | 522.3X.41 |
| Professional services purchased to train employees     | 525.41.41 |

|           |   |
|-----------|---|
| <b>00</b> | <b><u>Fund Balances, Nonexpenditures and Transfers-Out</u></b><br><br>Use this category of object only with the accounts 508, 581, 586, 588, 589 and 597. |
|-----------|---|

|           |   |
|-----------|---|
| <b>10</b> | <b><u>Salaries and Wages</u></b><br><br>Amounts paid for personal services rendered by employees in accordance with the rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime, hazardous duty or other compensation construed to be salaries and wages. Subdivide this account as necessary for local purposes (i.e., regular pay, overtime pay, sick pay (employee related), sick pay (non-employee's related), vacation pay, shift differential, and other taxable compensation). Subdivide this account as necessary for local purposes.<br><br>Personal services do not include fees and out-of-pocket expenses for professional or consultant services performed on assignments. Such services are properly classified as <u>Services</u> . |
|-----------|---|

|           |   |
|-----------|---|
| <b>20</b> | <b><u>Personnel Benefits</u></b><br><br>Those benefits paid by the employer as part of the conditions of employment. Subdivide as needed for local purposes. Example: insurance, unemployment compensation, OASI (FICA) – employer-paid portion, uniforms and clothing, pension, and workers' compensation. Subdivide this account as necessary for local purposes. |
|-----------|---|

|    |   |
|----|---|
| 30 | <p><b><u>Supplies</u></b></p> <p><b>31 Office and Operating Supplies</b><br/>Articles purchased directly and consumed by operating departments. Example: chemicals, forms, cleaning and sanitation supplies, clothing, office supplies, construction materials and supplies, laboratory supplies, publications, etc.</p> <p><b>32 Fuel Consumed</b><br/>Include fuel used to generate power, fuel for heating, and fuel for operating engines and vehicles. Use subobject 47 for electricity and natural gas. Example: coal, diesel fuel, fuel oil, gasoline, propane gas, wood, etc.</p> <p><b>34 Supplies Purchased for Inventory or Resale</b><br/>This includes purchases of materials for resale. Example: books, maps, concession supplies, fuel, etc.</p> <p><b>35 Small Tools and Minor Equipment</b></p> |
|----|---|

|    |   |
|----|---|
| 40 | <p><b><u>Services</u></b></p> <p><b>41 Professional Services</b><br/>Example: accounting and auditing, computer programming, scientific testing and monitoring, custodial and cleaning, engineering and architectural, management consulting, special legal services, investment, etc.</p> <p><b>42 Communication</b><br/>Example: facsimile, postage, on-line charges, telephone, shipping, etc.</p> <p><b>43 Travel</b><br/>Example: lodging, mileage, meals, per diem, etc.</p> <p><b>44 Advertising</b></p> <p><b>45 Operating Rentals and Leases</b></p> <p><b>46 Insurance</b><br/>Example: bonds, other casualty, fire, theft, liability, etc. Use object 20 for insurance applicable to personnel benefits.</p> <p><b>47 Utility Services</b><br/>Example: cable television, electricity, gas, sewer, waste disposal, water, etc.</p> <p><b>48 Repairs and Maintenance</b><br/>Contracted (external) labor and supplies furnished by the contractors. See object 60 for construction contracts.</p> <p><b>49 Miscellaneous</b><br/>Example: judgments and damages, dues, subscriptions, memberships, etc.</p> |
|----|---|

|    |   |
|----|---|
| 50 | <p><b><u>Intergovernmental Services</u></b></p> <p><b>51 Intergovernmental Professional Services</b><br/>Amounts paid to other governments for services rendered. Intergovernmental services are limited to those normally provided by governments and not by private businesses. Do <u>not</u> include amount paid to another government for services that are not governmental in nature, such as insurance, utility charges, rentals, repairs and supplies. Include election expenditures.</p> <p><b>52 Intergovernmental Payments from Federal, State, or Local Funds</b></p> |
|----|---|



|    |   |
|----|---|
| 60 | <p><b><u>Capital Outlays</u></b></p> <p>Amounts paid for capital assets. Include incidental costs such as legal, appraisal and brokerage fees, land preparation and demolishing buildings, fixtures and delivery costs. <u>This object should be used only with accounts 594.</u></p> <p><b>61 Land and Land Improvements</b></p> <p><b>62 Buildings and Structures</b></p> <p><b>63 Other Improvements</b></p> <p><b>64 Machinery and Equipment</b><br/>Exclude small tools and minor equipment (see subobject 35).</p> <p><b>65 Construction of Capital Assets</b><br/>This classification is to be used where the expenditure applies to improvement projects involving several distinct subobjects such as land, buildings and structures, and other improvements. It is intended that the classification will be used primarily for undistributed work in progress in capital project funds.</p> <p><b>66 Capital Leases</b><br/>Use this subobject to code the initial and subsequent payments for capital assets purchased under executory conditional sales contracts (RCW 39.30.010), lease-purchase agreements, installment purchase agreements, and similar arrangements that defer payment for capital outlays over a period of times.<br/>Lease payments that are not considered a capital lease should be charged to subobject 45, <i>Operating Rentals and Leases</i>.</p> |
|----|---|

|    |   |
|----|---|
| 70 | <p><b><u>Debt Service: Interest and Related Costs</u></b></p> <p>Use with Basub 591, 593, 596 and 599</p> <p><b>71 General Obligation Bonds</b></p> <p><b>76 Anticipation Notes/Warrants</b></p> <p><b>77 Other Notes</b></p> <p><b>78 Intergovernmental Loans</b></p> <p><b>79 Other Debt</b><br/>Include interfund loan principal payments.</p> |
|----|---|

|    |   |
|----|---|
| 80 | <p><b><u>Debt Service: Interest and Related Costs</u></b></p> <p>Use with Basub 592.</p> <p><b>81 Interest on Short-Term External Debt</b></p> <p><b>82 Interest on Interfund Debt</b></p> <p><b>83 Interest on Long-Term External Debt</b></p> <p><b>84 Debt Issue Costs</b></p> <p><b>85 Debt Registration Costs</b></p> <p><b>89 Other Interest and Debt Service Costs</b></p> |
|----|---|

